

Registered number
05420368

Howel Food Consultancy Cyf

Abbreviated Accounts

31 March 2014

WEDNESDAY



A3DP03GH

A18

06/08/2014

#321

COMPANIES HOUSE

Howel Food Consultancy Cyf

Report to the director on the preparation of the unaudited abbreviated accounts of Howel Food Consultancy Cyf for the year ended 31 March 2014

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Howel Food Consultancy Cyf for the year ended 31 March 2014 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at [http //rulebook accaglobal com/](http://rulebook.accaglobal.com/)

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [http //www accaglobal com/factsheet163](http://www.accaglobal.com/factsheet163)



MORGAN SMITH PARTNERSHIP
Chartered Certified Accountants
87 Whitchurch Road
Heath
Cardiff
CF14 3JP

1 July 2014

Howel Food Consultancy Cyf**Registered number:** 05420368**Abbreviated Balance Sheet
as at 31 March 2014**

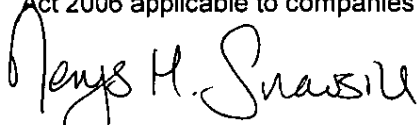
	Notes	2014 £	2013 £
Fixed assets			
Tangible assets	2	2,325	2,906
Current assets			
Debtors		7,695	5,778
Cash at bank and in hand		31,717	32,435
		<u>39,412</u>	<u>38,213</u>
Creditors: amounts falling due within one year		(21,415)	(12,001)
Net current assets		<u>17,997</u>	<u>26,212</u>
Net assets		<u>20,322</u>	<u>29,118</u>
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		20,321	29,117
Shareholder's funds		<u>20,322</u>	<u>29,118</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006

The member has not required the company to obtain an audit in accordance with section 476 of the Act

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime



Mrs N H Snowsill
Director

Approved by the board on 1 July 2014

Howel Food Consultancy Cyf
Notes to the Abbreviated Accounts
for the year ended 31 March 2014

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Plant and machinery	20% straight line
Motor vehicles	25% straight line

Stocks

Stock is valued at the lower of cost and net realisable value

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse

2 Tangible fixed assets

£

Cost

At 1 April 2013	13,931
At 31 March 2014	13,931

Depreciation

At 1 April 2013	11,025
Charge for the year	581
At 31 March 2014	11,606

Net book value

At 31 March 2014	2,325
At 31 March 2013	2,906

3 Share capital

	Nominal value	2014 Number	2014 £	2013 £
Allotted, called up and fully paid Ordinary shares	£1 each	1	1	1